

## ABSTRACT OF DISCLOSURE

A sound detecting mechanism is provided which forms a diaphragm with a required thickness by thickness control and yet restrains distortion of the diaphragm to provide high sensitivity.

5        The sound detecting mechanism comprises a pair of electrodes forming a capacitor on a substrate A in which one of the electrodes is a back electrode C forming perforations Ca therein corresponding to acoustic holes and the other of the electrodes is a diaphragm B. The diaphragm B is mounted on the substrate A while the back electrode C  
10      is mounted in a position opposed to the diaphragm B across a void F to be supported by the substrate A, the back electrode C being formed by polycrystal silicon of 5 $\mu$ m to 20 $\mu$ m in thickness.